

## Federal Communications Commission

## § 32.1160

**§ 32.103 Balance Sheet accounts for other than regulated-fixed assets to be maintained.**

## BALANCE SHEET ACCOUNTS

Account title	Class A account	Class B account
<b>Current Assets</b>		
Cash and equivalents:		
Cash and equivalents .....		1120
Cash .....	1130	
Special cash deposits .....	1140	
Working cash advances .....	1150	
Temporary investments .....	1160	
Receivables and allowances for doubtful accounts:		
Telecommunications accounts receivable .....	1180	1180
Accounts receivable allowance—telecommunications .....	1181	1181
Other accounts receivable .....	1190	1190
Accounts receivable allowance—other .....	1191	1191
Notes receivable .....	1200	1200
Notes receivable allowance .....	1201	1201
Interest and dividends receivable ....	1210	1210
Supplies:		
Material and supplies .....	1220	1220
Prepayments:		
Prepayments .....		1280
Prepaid rents .....	1290	
Prepaid taxes .....	1300	
Prepaid insurance .....	1310	
Prepaid directory expenses .....	1320	
Other prepayments .....	1330	
Other current assets:		
Other current assets .....	1350	1350
<b>Noncurrent Assets</b>		
<b>Investments:</b>		
Investment in affiliated companies ...	1401	1401
Investments in nonaffiliated companies .....	1402	1402
Nonregulated investments .....	1406	1406
Unamortized debt issuance expense .....	1407	1407
Sinking funds .....	1408	1408
Other noncurrent assets .....	1410	1410
<b>Deferred charges:</b>		
Deferred tax regulatory asset .....	1437	1437
Deferred maintenance and retirements .....	1438	1438
Deferred charges .....	1439	1439
<b>Other:</b>		
Other jurisdictional assets—net .....	1500	1500

[51 FR 43499, Dec. 2, 1986, as amended at 59 FR 9418, Feb. 28, 1994]

**§ 32.1120 Cash and equivalents.**

This account shall be used by Class B companies to record assets of the type required of Class A companies in Accounts 1130 through 1160.

**§ 32.1130 Cash.**

(a) This account shall include the amount of current funds available for use on demand in the hands of financial officers and agents, deposited in banks

or other financial institutions and also funds in transit for which agents have received credit.

(b) Working cash advances shall be included in Account 1150, Working Cash Advances.

**§ 32.1140 Special cash deposits.**

(a) This account shall include the amount of cash on special deposit, other than in sinking and other special funds provided for elsewhere, to pay dividends, interest, and other debts, when such payments are due one year or less from the date of deposit; the amount of cash deposited to insure the performance of contracts to be performed within one year from date of the deposit; and other cash deposits of a special nature not provided for elsewhere. This account shall include the amount of cash deposited with trustees to be held until mortgaged property sold, destroyed, or otherwise disposed of is replaced, and also cash realized from the sale of the company's securities and deposited with trustees to be held until invested in physical property of the company or for disbursement when the purposes for which the securities were sold are accomplished.

(b) Cash on deposit in special accounts where the funds are available for the current requirements of the company shall be included in Account 1130, Cash.

(c) Cash on special deposit to be held for more than one year from the date of deposit shall be included in Account 1410, Other Noncurrent Assets.

**§ 32.1150 Working cash advances.**

This account shall include the amount of cash advanced to officers, agents, employees, and others as petty cash or working funds from which expenditures are to be made and accounted for.

**§ 32.1160 Temporary investments.**

(a) This account shall include the cost of current securities acquired for the purpose of temporarily investing cash, such as time drafts receivable and time loans, bankers' acceptances, United States Treasury certificates, marketable securities, and other similar investments of a temporary character.